

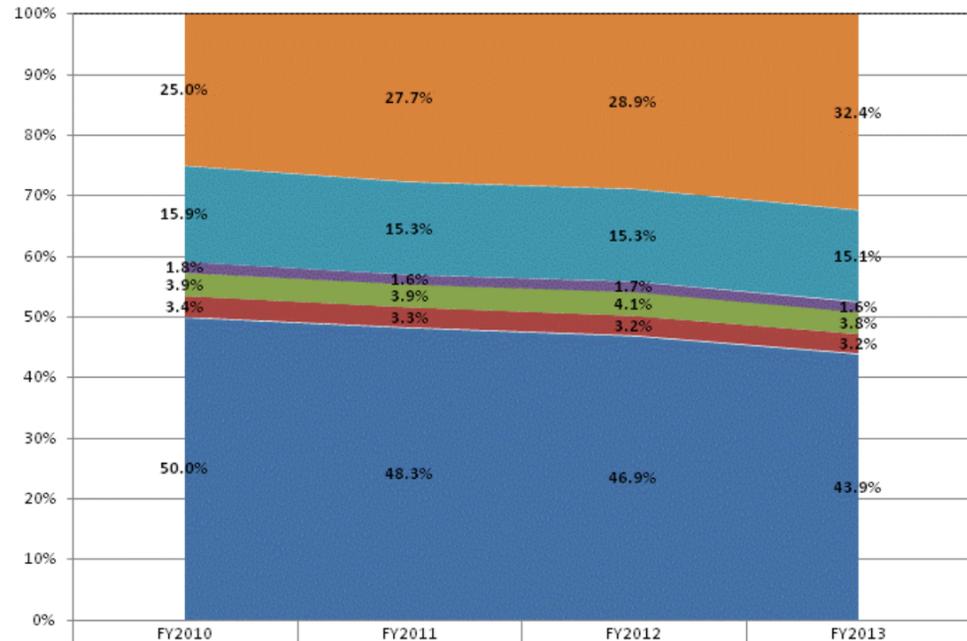
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Brownsburg Community Sch Corp (3305)**

Brownsburg Community Sch Corp (3305)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$31,208,519	43.1%	\$39,104,166	45.2%	\$38,005,225	46.9%	\$36,677,478	43.9%
Student Instructional Support	\$4,219,717	5.8%	\$5,763,394	6.7%	\$5,893,493	7.3%	\$5,819,800	7.0%
Overhead and Operational	\$13,839,633	19.1%	\$15,159,622	17.5%	\$13,732,983	17.0%	\$13,971,198	16.7%
Nonoperational	\$23,161,037	32.0%	\$26,441,254	30.6%	\$23,372,253	28.9%	\$27,005,702	32.4%
Grand Total	\$72,428,905		\$86,468,436		\$81,003,955		\$83,474,178	

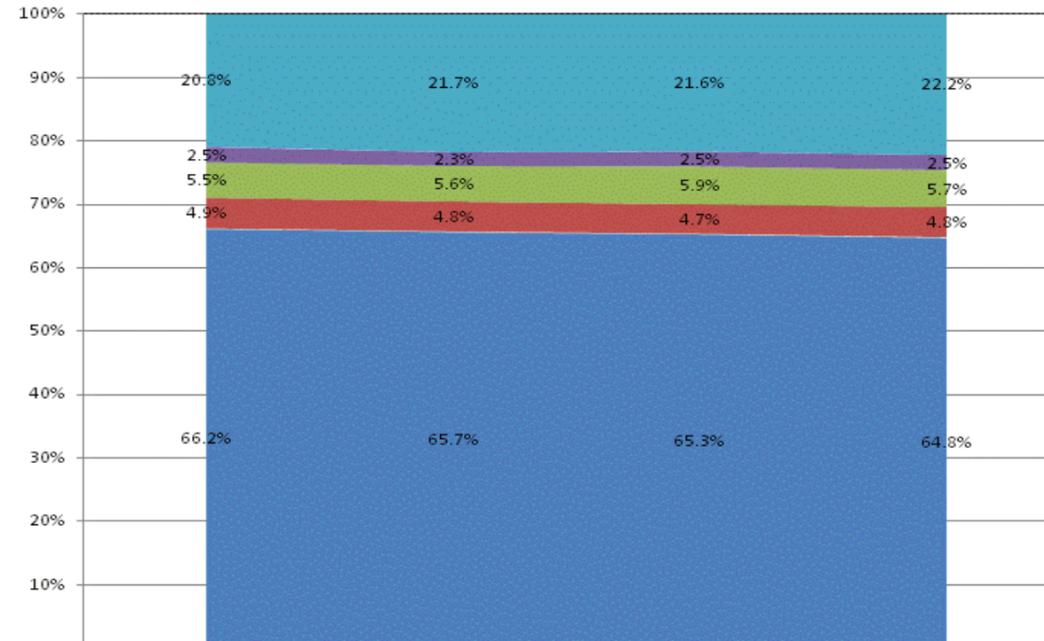
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	48.9%	51.9%	54.2%	50.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	25.0%	27.7%	28.9%	32.4%
Other Overhead and Operational	15.9%	15.3%	15.3%	15.1%
Corporation Administration	1.8%	1.6%	1.7%	1.6%
School Administration	3.9%	3.9%	4.1%	3.8%
Other Student Instructional Support	3.4%	3.3%	3.2%	3.2%
Student Academic Achievement	50.0%	48.3%	46.9%	43.9%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	20.8%	21.7%	21.6%	22.2%
Corporation Administration	2.5%	2.3%	2.5%	2.5%
School Administration	5.5%	5.6%	5.9%	5.7%
Other Student Instructional Support	4.9%	4.8%	4.7%	4.8%
Student Academic Achievement	66.2%	65.7%	65.3%	64.8%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$136,331	\$586,176	\$1,242,102	\$1,484,625	> 500%	153%	20%
11100 Regular Programs; Elementary	\$7,604,093	\$10,978,677	\$10,453,326	\$10,564,852	39%	-4%	1%
11200 Regular Programs; Middle/Junior High	\$3,599,870	\$6,805,957	\$5,217,276	\$5,205,548	45%	-24%	0%
11300 Regular Programs; High School	\$4,606,634	\$6,337,032	\$6,109,074	\$6,666,463	45%	5%	9%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$151,796	\$817,524	\$323,283	\$293,512	93%	-64%	-9%
11430 Vocational Education; Distributive Education	\$66,642	\$74,397	\$71,742	\$72,405	9%	-3%	1%
11450 Vocational Education; Consumer and Homemaking	\$71,551	\$198,151	\$153,686	\$162,796	128%	-18%	6%
11470 Vocational Education; Business Education	\$783	\$0	\$2,992	\$0	-100%	N/A	-100%
11590 Other Vocational Education Programs	\$0	\$136,126	\$13,210	\$825	N/A	-99%	-94%
11630 Regular Programs; Alternative Education Programs; High School	\$631,611	\$507,887	\$649,906	\$748,850	19%	47%	15%
11910 Other Regular Programs; Competency Testing	\$70,012	\$212,711	\$146,909	\$207,387	196%	-3%	41%
12110 Gifted And Talented; Gifted and Talented	\$84,706	\$526,678	\$712,650	\$718,568	> 500%	36%	1%
12150 Gifted And Talented; High Ability Student Programs	\$364,331	\$1,060,873	\$2,080,247	\$2,021,202	455%	91%	-3%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,259,387	\$2,088,849	\$2,450,858	\$2,588,371	106%	24%	6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$80,431	\$85,407	\$92,207	\$86,220	7%	1%	-6%
12320 Physical Impairment; Multiple Disabilities	\$124,346	\$553,901	\$498,590	\$485,382	290%	-12%	-3%
12350 Physical Impairment; Homebound	\$11,375	\$39,125	\$36,448	\$42,074	270%	8%	15%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$169,872	\$222,861	\$88,870	\$25,559	-85%	-89%	-71%
12510 Culturally Different; Communication Disorders	\$217,261	\$404,076	\$387,707	\$392,002	80%	-3%	1%
12610 Learning Disability	\$287,594	\$20,164	\$24,493	\$20,789	-93%	3%	-15%
12810 Special Education Preschool	\$228,405	\$465,281	\$615,889	\$393,493	72%	-15%	-36%
12900 Other Special Programs	\$82,774	\$308,002	\$260,844	\$196,761	138%	-36%	-25%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$23,846	\$26,941	\$11,477	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$8,055	\$106,624	\$27,526	\$15,286	90%	-86%	-44%
14200 Summer School Programs; Middle/Junior High School	\$2,426	\$33,181	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$158,571	\$129,928	\$17,092	\$8,748	-94%	-93%	-49%
16100 Remediation Testing	\$174,791	\$131,076	\$66,308	\$141,318	-19%	8%	113%
16200 Preventive Remediation	\$133,233	\$147,688	\$238,526	\$122,713	-8%	-17%	-49%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$4,887	\$16,792	\$1,103	N/A	-77%	-93%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$165,171	\$194,027	\$168,552	\$173,715	5%	-10%	3%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$212,694	\$174,044	\$650,115	\$283,255	33%	63%	-56%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$59,431	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$122,443	\$178,149	N/A	N/A	45%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$75,528	\$598,255	\$276,808	\$317,606	321%	-47%	15%
22130 Improvement of Instruction; Instructional Staff Training	\$54,209	\$51,210	\$37,529	\$7,214	-87%	-86%	-81%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,392	\$0	\$0	\$6,245	84%	N/A	N/A
22220 Library/Media Services; School Library	\$808,641	\$860,967	\$529,437	\$521,843	-35%	-39%	-1%
22230 Library/Media Services; Audiovisual	\$24,998	\$41,215	\$19,619	\$18,377	-26%	-55%	-6%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,695,661	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$44,566	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$1,235,569	\$1,074,389	\$1,012,545	N/A	-18%	-6%
22360 Instruction, Related Technology; Network Support	\$1,065,359	\$2,266,578	\$1,699,729	\$885,276	-17%	-61%	-48%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$50	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$4,652	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$5,700	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$821,660	\$636,075	\$1,347,634	\$538,052	-35%	-15%	-60%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$326,223	\$29,253	\$9,506	\$31,009	-90%	6%	226%
26497 2007 Account Code - Teachers Retirement Fund	\$1,397,765	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$2,091	\$0	\$31,641	N/A	> 500%	N/A
Student Academic Achievement Total	\$27,046,592	\$39,104,166	\$38,005,225	\$36,677,478	36%	-6%	-3%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$21,412	\$16,062	\$22,940	\$26,035	22%	62%	13%
21130 Attendance and Social Work Services; Social Work Services	\$112,307	\$157,707	\$141,811	\$148,967	33%	-6%	5%
21220 Guidance Services; Counseling Services	\$709,895	\$1,430,834	\$1,397,210	\$1,385,711	95%	-3%	-1%
21320 Health Services; Medical Services	\$14,871	\$12,855	\$3,350	\$6,914	-54%	-46%	106%
21340 Health Services; Nurse Services	\$392,756	\$412,771	\$326,101	\$326,446	-17%	-21%	0%
21390 Health Services; Other Health Services	\$2,381	\$3,798	\$0	\$0	-100%	-100%	N/A
21420 Psychological Testing	\$35,337	\$56,478	\$15,769	\$41,377	17%	-27%	162%
21430 Psychological Counseling	\$165,465	\$405,816	\$455,117	\$472,848	186%	17%	4%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$92,518	\$105,762	\$108,646	N/A	17%	3%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$22,941	\$23,865	\$24,351	N/A	6%	2%
21810 Special Education Administration; Service Area Direction	\$0	\$72,177	\$116,688	\$111,965	N/A	55%	-4%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$2,052,097	\$3,079,436	\$3,284,881	\$3,166,541	54%	3%	-4%
Student Instructional Support Total	\$3,506,520	\$5,763,394	\$5,893,493	\$5,819,800	66%	1%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$14,615	\$10,794	8%	0%	-26%
23120 Board of Education; Service Area Assistants	\$53,029	\$61,007	\$33,308	\$47,633	-10%	-22%	43%
23150 Board of Education; Legal Services	\$22,749	\$29,256	\$56,272	\$24,437	7%	-16%	-57%
23160 Board of Education; Promotion Expenses	\$23,773	\$14,634	\$34,616	\$33,083	39%	126%	-4%
23210 Executive Administration; Office of The Superintendent	\$354,396	\$387,397	\$419,063	\$508,622	44%	31%	21%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$7,500	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$33,486	\$7,663	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$275,052	\$540,537	\$470,246	\$350,140	27%	-35%	-26%
25150 Fiscal Services; Payroll Services	\$92,220	\$134,041	\$140,301	\$133,481	45%	0%	-5%
25180 Fiscal Services; Property Accounting	\$795	\$2,400	\$0	\$10,500	> 500%	338%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$11,544	\$3,364	\$13,789	\$13,894	20%	313%	1%
25195 Other Fiscal Services; Bank Account Service Charge	\$191	\$1	\$469	\$1,635	> 500%	> 500%	249%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$19,035	\$45,708	\$3,350	\$45,601	140%	0%	> 500%
25720 Personnel Services; Recruitment and Placement	\$81,894	\$166,406	\$149,035	\$160,544	96%	-4%	8%
25750 Personnel Services; Health Services	\$7,289	\$20,914	\$12,500	\$11,507	58%	-45%	-8%
25790 Personnel Services; Other Professional Services	\$0	\$220	\$420	\$1,378	N/A	> 500%	228%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$3,086	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$10,283	\$11,810	\$14,450	\$15,724	53%	33%	9%
25950 Other Assessments	\$180	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,732,190	\$6,242,093	\$4,864,391	\$4,925,866	4%	-21%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,845	\$23,001	\$1,280	\$5,673	-48%	-75%	343%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$231,603	\$190,562	\$144,937	\$193,552	-16%	2%	34%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,800	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$510,459	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$14,297	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$93,406	\$201,214	\$162,795	\$280,763	201%	40%	72%
26700 Operation and Maintenance of Plant Services; Insurance	\$389,497	\$288,262	\$333,501	\$314,131	-19%	9%	-6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$180	\$180	\$180	N/A	0%	0%
27010 Student Transportation; Service Area Direction	\$219,791	\$721,182	\$713,421	\$743,052	238%	3%	4%
27100 Student Transportation; Vehicle Operation	\$1,040,636	\$1,409,253	\$1,266,624	\$1,365,332	31%	-3%	8%
27200 Student Transportation; Monitoring Services	\$161,342	\$163,591	\$177,975	\$211,096	31%	29%	19%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$828,250	\$806,908	\$984,914	\$1,055,416	27%	31%	7%
27400 Student Transportation; Purchase of School Buses	\$919,799	\$603,424	\$284,375	\$0	-100%	-100%	-100%

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27500 Student Transportation; Insurance on Buses	\$93,660	\$87,043	\$63,116	\$60,482	-35%	-31%	-4%
27700 Student Transportation; Contracted Transportation Services	\$0	\$6,191	\$298	\$0	N/A	-100%	-100%
27910 Student Transportation; Bus Driver Training	\$1,535	\$1,716	\$1,303	\$1,200	-22%	-30%	-8%
31100 Food Services Operations; Service Area Direction	\$867,006	\$1,437,606	\$1,526,088	\$1,565,826	81%	9%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$175,993	\$187,955	\$220,683	\$233,875	33%	24%	6%
31400 Food Services Operations; Food Purchases	\$1,141,019	\$1,306,910	\$1,465,001	\$1,472,239	29%	13%	0%
31900 Other Food Services	\$21,332	\$46,408	\$156,582	\$151,745	> 500%	227%	-3%
Overhead and Operational Total	\$12,437,083	\$15,159,622	\$13,732,983	\$13,971,198	12%	-8%	2%
Nonoperational							
33200 Community Recreation	\$51,269	\$275,244	\$261,280	\$295,392	476%	7%	13%
33300 Civic Services	\$2,474	\$30,071	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$83,508	\$0	\$0	\$0	-100%	N/A	N/A
33910 High School Band Uniforms	\$5,000	\$5,000	\$5,000	\$5,000	0%	0%	0%
33990 Other Community Services; Other	\$915	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$187,662	\$266,063	\$309,924	\$974,379	419%	266%	214%
43000 Facilities Acquisition and Construction; Professional Services	\$119,682	\$538,251	\$187,496	\$170,233	42%	-68%	-9%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$19,903	\$9,100	\$0	N/A	-100%	-100%
45100 Building Acquisition, Construction and Improvements	\$2,294,492	\$6,489,268	\$2,104,770	\$4,420,954	93%	-32%	110%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,885	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$19,961	\$7,114	\$2,637	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,445,380	\$1,251,231	\$324,716	\$344,402	-76%	-72%	6%
51100 Debt Services; Principal on Debt; Bonds	\$1,374,128	\$785,000	\$465,600	\$705,600	-49%	-10%	52%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$31,633	\$0	\$0	\$178,318	464%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$382,704	\$277,849	\$138,937	N/A	-64%	-50%
52200 Debt Services; Interest on Debt; Temporary Loans	\$107,155	\$183,263	\$41,930	\$39,714	-63%	-78%	-5%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$17,296,739	\$7,559,000	\$10,780,000	\$11,755,000	-32%	56%	9%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,551,925	\$8,425,750	\$7,806,356	N/A	-9%	-7%
54200 Common School Fund; Principal	\$110,875	\$75,781	\$157,103	\$157,104	42%	107%	0%
54250 Common School Fund; Interest	\$0	\$9,375	\$10,449	\$5,613	N/A	-40%	-46%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$500	\$900	\$700	N/A	40%	-22%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$6,575	\$6,250	\$6,500	N/A	-1%	4%
60700 Nonprogramed Charges; Scholarships	\$1,850	\$2,100	\$1,500	\$1,500	-19%	-29%	0%
Nonoperational Total	\$23,132,723	\$26,441,254	\$23,372,253	\$27,005,702	17%	2%	16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$595,555	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,086,282	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$257,653	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,238,967	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,761	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$117,770	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,305,987	\$0	\$0	\$0	N/A	N/A	N/A